

**Proprietary Funds**  
**Statement of Cash Flows**  
**For the Year Ended June 30, 2006**

	<b>Business-type Activities - Enterprise Funds</b>				<b>Governmental Activities- Internal Service Funds</b>
	Consolidated Codes Enforcement Fund	Fire Services Fund	Corrections Center Fund	Total	
Cash flows from operations:					
Receipts from customers	\$ 9,941,046	\$ 13,917,917	\$ 37,410,404	\$ 61,269,367	\$ 6,119,221
Premiums received	---	---	---	---	67,134,295
Cash payments to suppliers	(1,470,560)	(833,177)	(10,424,998)	(12,728,735)	(9,196,747)
Cash payments to employees	(10,042,561)	(10,267,400)	(31,425,899)	(51,735,860)	(949,806)
Claims paid	---	---	---	---	(55,300,550)
Net cash provided by (used in) operating activities	(1,572,075)	2,817,340	(4,440,493)	(3,195,228)	7,806,413
Cash flows from noncapital financing activities:					
Transfers from other funds	235,386	---	7,980,086	8,215,472	1,500,000
Transfers to other funds	(1,364,658)	(664,859)	(3,020,051)	(5,049,568)	(759,510)
Repayment of advance from other funds	---	(468,778)	---	(468,778)	---
Interest on advance from other funds	---	(131,222)	---	(131,222)	---
Net cash provided by (used in) noncapital financing activities	(1,129,272)	(1,264,859)	4,960,035	2,565,904	740,490
Cash flows from capital and related financing activities:					
Acquisition of capital assets	(271,795)	---	(89,488)	(361,283)	(15,395)
Proceeds from sale of capital assets	---	1,190	---	1,190	---
Capital lease obligation payments	---	(72,471)	---	(72,471)	---
Interest paid	---	(38,518)	(430,054)	(468,572)	---
Net cash used in capital and related financing activities	(271,795)	(109,799)	(519,542)	(901,136)	(15,395)
Cash flows from investing activities:					
Interest income	311,379	63,325	---	374,704	1,066,712
Net cash provided by (used in) investing activities	311,379	63,325	---	374,704	1,066,712
Net increase (decrease) in cash and cash equivalents	(2,661,763)	1,506,007	---	(1,155,756)	9,598,220
Cash and cash equivalents, June 30, 2005	8,841,298	999,869	---	9,841,167	28,704,055
Cash and cash equivalents, June 30, 2006	<u>\$ 6,179,535</u>	<u>\$ 2,505,876</u>	<u>\$ ---</u>	<u>\$ 8,685,411</u>	<u>\$ 38,302,275</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:					
Operating Income (loss)	\$ (1,816,706)	\$ 2,798,663	\$ (4,899,238)	\$ (3,917,281)	\$ 10,929,078
Adjustments:					
Depreciation	153,184	277,708	1,065,546	1,496,438	72,374
Changes in assets and liabilities:					
Accounts receivable and accrued revenues	38,470	(148,789)	(1,213,792)	(1,324,111)	267,610
Inventories	---	---	---	---	(44,289)
Accounts payable and accrued liabilities	(29,412)	54,831	441,090	466,509	(1,774,973)
Sick and annual leave	57,731	(165,073)	165,901	58,559	12,214
Deferred revenue	24,658	---	---	24,658	46,111
Insurance claims payable	---	---	---	---	(1,451,712)
Deposits	---	---	---	---	(250,000)
Total adjustments	244,631	18,677	458,745	722,053	(3,122,665)
Net cash provided by (used in) operating activities	<u>\$ (1,572,075)</u>	<u>\$ 2,817,340</u>	<u>\$ (4,440,493)</u>	<u>\$ (3,195,228)</u>	<u>\$ 7,806,413</u>
Noncash investing, capital, and financing activities:					
Disposition of Fire Station #63 to another governmental entity		\$ 127,420			
Capital assets transferred from governmental activities		\$ 222,654			

The notes to the financial statements are an integral part of this statement.